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(360) 619-7004 direct line

December 29, 2011

VIA FEDERAL EXPRESS

United States Environmental Protection Agency, Region 10
Aaron Lambert, Remedial Project Manager
Environmental Cleanup Office, ECL-111
1200 Sixth Avenue, Suite 900
Seattle, Washington 98101

Subject: Supplemental Response to U.S. EPA CERCLA Section 104(e)
Information Request
Lower Duwamish Waterway, Seattle, Washington
Kaiser Gypsum Company, Inc.
5931 East Marginal Way S., Seattle, Washington (Parcel No. 1924049092)

Dear Mr. Lambert:

On behalf of Kaiser Gypsum Company, Inc. ("Kaiser Gypsum"), we submit Kaiser Gypsum's supplemental response to the Information Request issued by the U.S. Environmental Protection Agency ("EPA") under CERCLA Section 104(e) and dated February 19, 2010 (the "Request"). This response supplements Kaiser Gypsum's initial response dated June 23, 2010.

Despite the fact that Kaiser Gypsum is not currently an operating entity and has no active operations in the Seattle area since 1978, Kaiser Gypsum was able to identify its historical involvement with the real property identified in the Request (King County Parcel No. 1924049092). Subsequent to submitting its Initial Response, Kaiser Gypsum did identify another parcel (King County Parcel No. 5367204505) that was located within 1/2 mile of the referenced parcel that Kaiser Gypsum leased from 1969 to 1979 and operated a gypsum accessories plant from March 1969 to March 1976. These two parcels are collectively referred to as the "Seattle Properties."

As stated in its Revised Initial Statement, Kaiser Gypsum has not conducted any active business operations since the early 1980's, and currently has no employees in Washington. In addition, based on available information and belief, all former employees of Kaiser Gypsum with knowledge of its operations at the Seattle

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Properties have either passed away, or the whereabouts of such former employees are unknown. Kaiser Gypsum's current officers and directors were not employees of Kaiser Gypsum or affiliated with Kaiser Gypsum at the time Kaiser Gypsum conducted active business operations, including those at the Seattle Properties. Therefore, Kaiser Gypsum's supplemental response to the Request is based solely on a review of historical documents, title records, and current corporate documents by counsel for Kaiser Gypsum.

Over the last 16 months, the process of researching and creating an understanding of the history of the Seattle Properties has been a tedious and time consuming process for Kaiser Gypsum's internal and outside counsel. This process included review of over 11,000 pages of available box indices in order to determine which boxes out of the over 7,500 boxes of documents stored in the storage facilities in California may contain information relevant to the Request. The box indices and descriptions of the historical documents in the individual boxes were not created for the purpose of responding to the Request, but were created by historic corporate operations and employees that are no longer available; therefore, developing an understanding of the common references used internally by Kaiser Gypsum to describe the Seattle Properties and the types of documents created by it in its development and operation of these facilities was of primary importance in determining which boxes to request for review. Ultimately, more than 400,000 pages of historical documents were reviewed for responsiveness to the Request, and Kaiser Gypsum has prepared this Supplemental Response based solely on the information gleaned from these historical documents.

The responsive documents that were identified in Kaiser Gypsum's extensive search of historical documents are enclosed with the Supplemental Response on two separate compact disks. Some of the responsive documents contain insurance or other internal corporate data that Kaiser Gypsum asserts are Confidential Business Information ("CBI") pursuant to 42 U.S.C. §§ 9604(e)(7)(E). We have providing the CBI documents on a separate disk marked "Confidential Business Information" consistent with 40 C.F.R. §2.203(b). We request that EPA take appropriate measures to properly safeguard the CBI documents and to protect against the improper disclosure of the CBI documents or the information contained in those documents, as required by 40 C.F.R. §2.211.



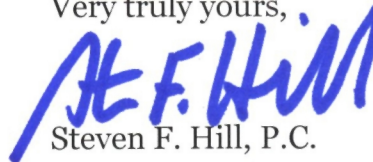
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If you have any questions concerning Kaiser Gypsum's Supplemental Response to the Request, please do not hesitate to contact me by telephone at (360) 619-7004 or e-mail at steve.hill@millernash.com.

Very truly yours,



Steven F. Hill, P.C.

Enclosures